Nova Scotia

PUBLIC TRUSTEE

ANNUAL REPORT

FOR

FISCAL YEAR ENDING MARCH 31, 2005

106-00607/

NOVA SCOTIA
Public Trustee

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In Reply Please Quote Our File Number:

July 20, 2005

The Honourable Michael G. Baker, Q.C.
Minister of Justice
Province of Nova Scotia
5151 Terminal Road, 4th Floor
Halifax, NS B3J 1A1

Dear Mr. Baker:

Pursuant to Section 47 of the *Public Trustee Act* I submit this Annual Report for the fiscal period ending March 31, 2005.

The Financial Statements and Auditor's Report for this fiscal period have been incorporated into and form part of the report.

Respectfully submitted,

M. Estelle Theriault, Q.C.
Public Trustee

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TABLE OF CONTENTS

TITLE	PAGE
PUBLIC TRUSTEE PROGRAM OF NOVA SCOTIA	1
Scope of Program	1
Status of Public Trustee	1
GENERAL OBSERVATIONS	2
LAWS AND AMENDMENTS SIGNIFICANT TO PUBLIC TRUSTEE PROGRAM	4
Hospitals Act	4
Adult Protection Act	5
Powers of Attorney Act	5
Compensation for *Victims of Crime Act*	6
VOLUME AND PROGRESS OF CASELOAD	7
REVENUE	7
GUARDIANSHIP OF PERSONS	8
Consent to Medical/Surgical Treatment	8
REPRESENTATIVE LITIGATION	8
RENUNCIATION	9
AUDITOR'S REPORT AND FINANCIAL STATEMENTS	10
SCHEDULES	15

PUBLIC TRUSTEE PROGRAM OF NOVA SCOTIA

SCOPE OF PROGRAM

The Office of Public Trustee is established under the *Public Trustee Act* and functions in reference to that Act and other Statutes wherein specific roles are prescribed for the Public Trustee, e.g. *Hospitals Act*, *Patient's Abandoned Property Act*, *Adult Protection Act*, *Guardianship Act*, *Probate Act*, *Presumption of Death Act*, etc.

The Public Trustee:

(1) manages estates of living persons who need services of a trustee, guardian, attorney or other fiduciary not readily available in the private sector to such living persons;

(2) administers estates of deceased persons and has standing to apply for grant of administration or administration with will annexed in any case where no grant of probate or administration has been issued;

(3) may consent to medical or surgical treatment of a mentally incompetent hospital patient when consent cannot be obtained from the patient's guardian, spouse or next-of-kin;

(4) acts as guardian *ad litem* or representative in litigation for minor, incompetent, deceased, missing or unascertained litigants in respect to whom a court makes representation orders.

STATUS OF PUBLIC TRUSTEE

(1) The Public Trustee is a corporation sole under that name with perpetual succession and an official seal and, as such, the Public Trustee may sue and be sued in that name.

(2) The Public Trustee has the powers and duties given to or imposed upon it by statute and such further powers and duties as the Governor in Council may prescribe.

(3) The person appointed to be Public Trustee has the status of a Deputy Head.

(4) Where the Governor in Council, a Minister of the Government or a Court is

empowered to appoint a guardian, custodian, trustee, executor or administrator, the Public Trustee, if it consents to act, may be so appointed.

(5) For administration purposes, the Public Trustee reports to the Minister of Justice.

GENERAL OBSERVATIONS

I have the pleasure to submit for your consideration the Annual Report of the Public Trustee for the Province of Nova Scotia for the fiscal year ending March 31, 2005.

The Public Trustee Office, since its creation, has faced a great public demand for its services. This demand for services entails not only the personal management of accounts but also as a public resource centre for information about guardianship, trust administration and deceased estates. Information requests are received equally from the general public, health care workers, social workers and the legal profession. The Public Trustee believes that by providing needed information to these parties it can ensure that the welfare of the potential clients is best protected. Many of the calls and letters received deal with cases that potentially could become a Public Trustee file. This early screening helps to ensure that the files which should be referred to our office reach us as soon as possible. The calls also help to identify accounts which can best be managed in the private sector. This overall process helps in the management of the Public Trustee resources.

In the fiscal year ending March 31, 2005 the Public Trustee opened 270 inquiry files. In addition to the 270 inquiry files, at the end of the fiscal year ending March 31, 2005, the Public Trustee had 533 active files. The Public Trustee also closed 154 files during the same period (see Schedules "A" and "B" to this report). The Public Trustee also reviewed and provided 46 renunciations to administer deceased estates. There is no Official Guardian in this province. The Public Trustee has the ability to provide medical consent to incompetent persons who require medical treatment while in hospital. Each request entails the review of detailed information about the patient and the procedures which the physician wishes to provide to the patient. During the fiscal year under report, 28 such consents were provided.

The population of the Province of Nova Scotia is aging. In January, 2005, the Province of Nova Scotia assumed the nursing/health care portion of the monthly costs of care at homes for special care in Nova Scotia. As a result, the assets of the residents in these nursing homes will be preserved. This will result in the Public Trustee retaining the financial management of the estates of its clients in nursing homes much longer. In the

period January 1, 2005 to March 31, 2005, the Public Trustee assumed the financial management of 21 new adult living files. This is compared to 8 for the same period last year. It is expected that this trend will continue and will place additional demands upon the Public Trustee's resources.

In anticipation of the new provincial cost of care initiative which commenced in January, 2005, I have been meeting with officials of the Department of Health to develop protocols and procedures so the anticipated increased caseload can be best managed. These meetings are continuing. Statistics are being gathered from nursing facilities to determine how many incompetent residents currently in nursing homes have no one to manage their finances through either an enduring power of attorney document or an order under the *Incompetent Persons Act*.

It has also been observed that the complexity and demands of each file has increased over the years. The most demanding files are the accounts being referred to the Public Trustee Office. The complexity of the accounts is ably managed by the competent and hard working staff at the Public Trustee Office. However, the staff have reached the maximum absorption point and more staff is required.

The Public Trustee's financial records were computerized as of 1994. The program is a DOS based program which can no longer manage the number of financial transactions in the office. Government has approved the development of a new computerized accounting and administrative program. This work will continue into the new fiscal year and it is anticipated to be operational by December 31, 2005. The support and assistance of the Information Management Division of the Department of Justice has been truly appreciated.

In 1994 the assets under the Public Trustee's management totalled $12,205,741.00. As of March 31, 2005, the assets under our management totalled $27,960,968.00. This is an increase of 129%. Each year the amount of funds under our management increases. The percentage increase for the fiscal year under report is 6% (see Financial Statements attached). This increase in financial responsibility has been without any increase in staff.

The Public Trustee continues to meet and exceed its revenue targets. The Public Trustee earns revenue from the performance of its duties as trustee/guardian of living estates and as administrator of deceased estates. The revenue earned from these services in this fiscal year is $614,564.00. This is a 12% increase from the previous year. We exceeded our projected revenue target of $500,000.00. This revenue is applied toward the costs of operating the Public Trustee program.

The Public Trustee also earned revenue and income in its Special Reserve Fund in the amount of $62,263.00. This revenue is credited to the general revenue of the province.

Totalling the fees the Public Trustee earned from its trustee/guardian/administrator services and the income earned from its Special Reserve Fund the total income earned

by the Public Trustee equalled $676,827.00 (see Schedule "E" to this report).

Public expenditures for the general operating costs of the Public Trustee program including rent are funded by allocations from one of the global appropriations voted to the Department of Justice. Funding projected and actually allocated to the Public Trustee program for the fiscal period ended March 31, 2005 was as follows:

FISCAL PERIOD	FORECAST	ACTUAL
ended March 31, 2005	$795,000.00	$767,574.00

Taking into account the total revenue earned from all sources by the Public Trustee the cost of running this valuable service was $90,748.00.

LAWS AND AMENDMENTS SIGNIFICANT TO THE PUBLIC TRUSTEE PROGRAM

HOSPITALS ACT

Section 59 and related sections of the *Hospitals Act* proclaimed in force April 1, 1979 created a mechanism whereby the Public Trustee, being notified by a hospital to do so, may "assume management" of the estate of a patient who has no guardian and is unable to administer his own estate. Hospital officials and community care officials had been leading proponents of that mechanism. They implemented it immediately. It became and continues to be the source of many of the Public Trustee's growing caseload of adults' estates (living). Of the 66 new adults' estates (living) files opened in the fiscal year ending March 31, 2005, 18 or 27% originated from Section 59 referrals. Many of the individuals referred to the Public Trustee require the services of a full time guardian under the *Incompetent Persons Act.* In such cases the Public Trustee on its own initiative may apply for this appointment.

On some occasions, the referrals from the hospitals do not become permanent files in the Public Trustee Office. However, the Public Trustee, through its investigative powers does assist the hospitals and the Department of Health to ascertain the extent of the patients' assets and incomes. This is crucially important if the patient requires placement in a nursing care facility.

ADULT PROTECTION ACT

Enacted and in force in 1985 this statute contains special references to the Public Trustee being notified by the Minister of Community Services, or designate, S.13, or by the Family Court S.9(4), to intervene in the estate of one who is thought to be (or adjudged by the Court to be) "an adult in need of protection". The effect of S.13 is similar to the effect of S.59 of the *Hospitals Act* in that it authorizes and empowers the Public Trustee to assume immediate management of the estate of a living adult. Section 9(4) merely identifies a case in which the Public Trustee might invoke its standing (*Public Trustee Act*, S.5) to seek an *Incompetent Persons Act* Guardianship Order in respect to the estate of one who has been adjudged to be an adult in need of protection.

In the current fiscal year the Public Trustee received 44 referrals from Adult Protection up from 30 referrals in the previous fiscal year. In the fiscal year ending March 31, 2003 only 23 files were referred to the Public Trustee by Adult Protection. This is an increase of 91.3% in two years. The Public Trustee has worked with Adult Protection Services during the year to develop better exchange of information about the clients being referred. The protocols developed have ensured that the Public Trustee has the information it requires to best protect the financial estates of the clients. It is foreseen that the Public Trustee will continue to see an increase in referrals from Adult Protection Services. As noted, our population is aging in Nova Scotia and the assistance of Adult Protection Services will become even more vital as these adults are no longer able through mental or physical disability to care and fend for themselves. Many of these same adults will need assistance with the management of their financial estates. Closer working relationship with Adult Protection will in the long term better serve the people of Nova Scotia. The Public Trustee's intervention in these cases ensures that the financial assets of the individuals receiving the assistance of the Adult Protection Services are protected and will be available for the needs of the individual.

POWERS OF ATTORNEY ACT

Enacted in 1988 to validate "enduring Powers of Attorney" the *Powers of Attorney Act*, c.352, R.S.N.S. 1989 contains references to the Public Trustee. Section 4 provides that the attorney and not the Public Trustee shall administer a patient's estate pursuant to S.59 of the *Hospitals Act* if the instrument of enduring power of attorney "includes a provision expressly excluding the operation of subsection (2) of Section 59 and the attorney wishes to act".

Subsection (2) of s. 5 provides that an attorney shall, when the Court so orders, submit his

accounts to the Public Trustee for approval.

Subsection (3) of s. 5 provides that an attorney may apply to the Court for an Order substituting another person as attorney upon giving notice of the application to the Public Trustee.

Subsection (4) of s .5 provides that if an attorney voluntarily submits his accounts to the Public Trustee the Public Trustee "shall consider the accounts when submitted".

The courts have not utilized Sections 5(2) and (4) during the past fiscal year. Nevertheless, the Public Trustee does receive many calls from the public seeking general information about Enduring Powers of Attorney. Many of these calls deal with the questions of accountability and the concerns individuals have on the manner the attorney is managing the trust funds.

It is recommended that the *Powers of Attorney Act* be reviewed and amended to provide better protection for the person naming an attorney. Any new legislation should also deal with the recognition of documents executed in other jurisdictions. If the Province decides to review the legislation the Public Trustee with its expertise in the area could serve as a valuable resource in this law reform effort.

COMPENSATION FOR VICTIMS OF CRIME ACT

The Criminal Injuries Compensation Board as constituted in 1981 under the *Compensation for Victims of Crime Act*, when making an award payable to a minor or to an adult who "is of unsound mind or in the opinion of the Board is incapable of managing his own affairs" may order that the award be paid to the Public Trustee in trust for the victim; S.31(3).

The *Compensation for Victims of Crime Act* and the *Victims' Rights and Services Act* were amended in the 1992 session of the Nova Scotia legislature. As a result of these amendments there has been a significant change in the process in which compensation awards are to be paid. The Criminal Injuries Compensation Board has been disbanded.

In the 1981 legislation the awards entrusted to the Public Trustee's office were monetary awards for pain and suffering. Under the new legislation the monetary awards for pain and suffering have been replaced with awards for counselling services.

The new legislation does allow other types of lump sum awards and there is the provision that these awards may be paid to the Public Trustee to be administered for the benefit of the person. During the past fiscal year no such referrals have been made. The Public Trustee continues to administer a number of trusts referred to it under the previous

legislation. As each child reaches the age of majority the trust funds are surrendered to the child.

VOLUME AND PROGRESS OF CASELOAD

The number of files opened and the number of files closed during the fiscal year changed insignificantly over the previous fiscal year (see Schedules, "A", "B", "C" and "D"). It is projected that with the change in the provincial funding provided in nursing homes that the Public Trustee's Office will have a significant increase in the number of clients being referred to our office for management and fewer of these files will be closed as the personal financial resources of these clients will be preserved. As a result this area of trust management will place an immediate demand for additional staff at the Public Trustee Office.

The file numbers do not tell the entire story. It has been found that the files being referred to the Public Trustee are the more complex and difficult accounts. This is putting strain on the staff.

The Public Trustee has had 270 "inquiry" referrals. This is an increase from 246 in the previous year. The Public Trustee provides information and guidance to the public and lawyers with cases which potentially could come to the Public Trustee for action. This provision of information is one of the important mandates of the Public Trustee Office. This service does not generate any fees for the office although it does entail significant time commitment.

Each living estate continues under administration until the principal is no longer under legal disability, dies or until his/her capital and income are exhausted. A living estate presents all of the problems related to ascertainment, realization and distribution of property likely to arise in the course of administering a deceased's estate plus a multitude of problems related to the lifetime needs of the client. The living estates caseload represents an extremely heavy demand upon resources.

REVENUE

See Schedules "E" and "E1".

The fees earned by the Public Trustee for managing adults living and infants trusts are based on a scale suggested by the Supreme Court. Fees awarded by the Probate Court in deceased estates are based on a percentage of the estate assets. There has been a continued increase in fees earned over the years. There has been a 12% increase in fees earned in the past year. These fees help finance the operational costs of the Public Trustee program. This increase in revenue can be largely attributed to the efforts of the

staff.

Efforts are being taken by the Public Trustee and its staff to work as efficiently as possible in the hope that it will be able to undertake and administer the estates which require our assistance and still reduce the costs of the program to the Province of Nova Scotia.

GUARDIANSHIP OF PERSONS

CONSENT TO MEDICAL/SURGICAL TREATMENT

Since proclamation in 1979 of s. 54(2) and s. 60(2) of the *Hospitals Act* the Public Trustee has been eligible, *ex officio*, to consent to treatment of a mentally incapacitated hospital patient who has no guardian, spouse or next-of-kin available and willing to consent.

No resources have been allocated to assist the Public Trustee specifically in that function. It would be beneficial to have resources to obtain independent medical opinions in some of the matters referred to the Public Trustee for consent to treatment. Applications for consent tend to be presented urgently and on short notice. The Public Trustee refuses to consider any application for consent before the applicant has exhausted all reasonable efforts to locate and obtain the consent of another who is eligible to consent on behalf of the patient. The number of medical consents sought from the Public Trustee was 28.

It is also important to note that the Public Trustee only has power to give consent to treat a patient while in a hospital. It has no power to consent to treat incompetent people who are out in the community. The Province of Nova Scotia does not have an Official Guardian. I have received numerous calls from the public and social workers concerning the void that does exist in the provincial system. I believe this is an area that the Province of Nova Scotia should review. Nova Scotia is now one of only three provinces not providing Official Guardian services. Saskatchewan is one of the three which does not offer the services. Saskatchewan has Official Guardian legislation but due to budget restraints it has not implemented the services. Two out of the three territories do have an Official Guardian. The implementation of a properly funded Official Guardian Office is highly recommended. The need for this program will continue to grow as the population of Nova Scotia grows older and the impact of the baby boomer population will be felt in the not too distant future.

REPRESENTATIVE LITIGATION

The Public Trustee is eligible for appointment to act as guardian *ad litem* or representative

in litigation of mentally incompetent adults, minors, missing persons, unascertained persons and estates of deceased persons and any other interest entitled to sue or be represented in a proceeding. When acting pursuant to an *Incompetent Persons Act* Guardianship Order the Public Trustee is *ipso facto*, unless the court otherwise orders, guardian *ad litem* of the incompetent. Further, to accommodate the Bar and the Court, the Public Trustee occasionally consents to act, if appointed by the Court to act, as guardian *ad litem* or representative of a person or deceased person or interest that is not otherwise on the Public Trustee's caseload (see Schedules "H" and "H1"). No resources have been allocated to the Public Trustee specifically for that function. No fees are awarded to the Public Trustee by the courts if this appointment is undertaken. This type of appointment is normally a major time commitment on behalf of the Public Trustee.

RENUNCIATION

In certain fact situations, more particularly defined in Sections 15, 23 and 24 of the *Public Trustee Act* and in Section 32 of the *Probate Act*, the Public Trustee "is entitled to apply for and to receive a grant of letters of administration or letters of administration with will annexed of the estate" of a deceased person "in priority to all other persons". The Public Trustee will on occasion renounce its priority if it feels that the administration of the estate can be properly conducted by the party seeking administration. By virtue of s. 36 of the *Public Trustee Act* the Public Trustee is empowered in a case where "the Public Trustee is entitled to take out letters of administration 'to' authorize and appoint administration" and "the Court of Probate shall upon the application of a person so authorized and appointed by the Public Trustee as aforesaid grant to such applicant letters of administration". Customarily the Public Trustee declines to function pursuant to s. 36 of the *Public Trustee Act* and prefers to leave the determination to the Court of Probate. Forty-six (46) renunciations were given by the Public Trustee in the fiscal year ending March 31, 2005 (see Schedule "G"). Before the Public Trustee does renounce its right to administer an estate considerable time is spent reviewing the facts of each estate to ensure the beneficiaries, heirs and creditors would be properly protected and served if someone other than the Public Trustee is appointed to administer the estate.

AUDITOR'S REPORT

To the Members of the Legislative Assembly; and
To the Minister of Justice

I have audited the balance sheet of the Public Trustee Trust Funds as at March 31, 2005 and the statement of continuity of assets for the year then ended. These financial statements are the responsibility of the Public Trustee. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many trust funds, it is not possible to verify by audit procedure that all the assets of any given trust or income earned on trust assets came under the administration of or were recorded by the Public Trustee. Accordingly, my verification of trust assets was limited to those recorded in the records.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to verify the completeness of assets of the trust funds, these financial statements present fairly, in all material respects, the financial position of the Public Trustee Trust Funds as at March 31, 2005 and the continuity of assets for the year then ended in accordance with Canadian generally accepted accounting principles.

E.R. Salmon, FCA
Auditor General

Halifax, Nova Scotia
May 18, 2005

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
BALANCE SHEET
AS AT MARCH 31, 2005

ASSETS

	2005	2004
Estates and Trusts		
Cash	$ 559,520	$ 1,925,772
Securities, real estate and other assets (Note 3)	23,442,947	20,909,227
Common Fund securities	2,074,695	2,013,203
Accrued interest	220,941	-
	26,298,103	24,848,202
Special Reserve Fund (Note 5)		
Cash and securities	1,626,391	1,521,578
Accrued interest	36,474	-
	1,662,865	1,521,578
	$27,960,968	$26,369,780

LIABILITIES

Estates and Trusts		
Estates and trusts balances	$26,298,103	$24,848,202
Special Reserve Fund (Note 5)		
Restricted funds	1,598,730	1,459,315
Funds transferable to Province of Nova Scotia	64,135	62,263
	1,662,865	1,521,578
	$27,960,968	$26,369,780

The accompanying notes are an integral part of these statements

Approved
M. Estelle Theriault
Public Trustee

11

M. ESTELLE THERIAULT Q.C.

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
STATEMENT OF CONTINUITY OF ASSETS
FOR THE YEAR ENDED MARCH 31, 2005

	Estates and Trusts	Special Reserve Fund	Fees Earned	2005 Total	2004 Total
Balance, beginning of year	$24,848,202	$ 1,521,578	$ -	$26,369,780	$24,283,546
Add: Assets acquired during the year	15,645,530	-	-	15,645,530	13,761,537
Income earned	783,987	-	-	783,987	600,007
Fees earned	-	-	614,564	614,564	547,675
Interest earned on Special Reserve Fund investments	-	100,609	-	100,609	62,263
Excess interest transferred from Common Fund	-	102,941	-	102,941	96,079
	16,429,517	203,550	614,564	17,247,631	15,067,561
Less: Distributions of estates and trusts	14,329,052	-	-	14,329,052	12,159,993
Transfers to the Province Fees	-	-	614,564	614,564	547,675
Undistributable estates and trusts (per Section 28)	650,564	-	-	650,564	207,303
Investment income earned on Special Reserve Fund	-	62,263	-	62,263	66,356
	14,979,616	62,263	614,564	15,656,443	12,981,327
Balance, end of year	$26,298,103	$ 1,662,865	$ -	$27,960,968	$26,369,780

The accompanying notes are an integral part of these statements

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

1. Authority

The Office of the Public Trustee was established pursuant to the Public Trustee Act. The Public Trustee is empowered to perform the duties of a guardian, custodian, trustee, and executor or administrator of an estate. All investments by the Public Trustee are to be made in accordance with the Trustee Act.

2. Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles, modified by the following policies.

a) The Office of the Public Trustee uses a modified cash basis of accounting. These financial statements do not include certain receivables and payables.

b) Accrued interest has been recorded on investments for the year ending March 31, 2005. Comparative information for the year ended March 31, 2004 was not available.

3. Securities, Real Estate and Other Assets

Securities consist of deposit certificates, bonds, debentures and stocks. Securities are valued in a manner which approximates market value at March 31, 2005.

The Public Trustee is responsible for administering certain other assets such as real estate, personal effects and chattels. Real estate is valued at estimated market value based on annual assessments for municipal tax purposes. Personal effects and chattels are valued at estimated market value as at the date control is assumed. If market value is not readily ascertainable, they are each recorded at a nominal value of $1.

4. Common Fund Securities

Section 30 of the Public Trustee Act permits the Public Trustee to invest monies, not subject to any express trust or direction for investment thereof, in a Common Fund. Investments of the Common Fund are valued at market value as of March 31, 2005.

PROVINCE OF NOVA SCOTIA
PUBLIC TRUSTEE TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

5. Special Reserve Fund

Section 32 of the Public Trustee Act provides for the establishment of a Special Reserve Fund. The purposes of the Fund are to provide for any deficiencies between income earned on investments of the Common Fund and interest required to be paid to estates comprising the Common Fund; and also to provide for any deficiency between the aggregate amount of sums invested and the realized value of investments of the Common Fund.

The Fund consists of investment income earned on Common Fund securities in excess of interest paid to Common Fund estates. Income earned on securities held in the Special Reserve Fund also forms part of the Fund.

Income earned on securities held in the Special Reserve Fund is eligible for transfer to the Province. The remainder of the Fund is restricted to the purposes described above.

6. Operating Costs

Operating costs of the Office of the Public Trustee are absorbed by the Nova Scotia Department of Justice and are not reflected in the statement of continuity of assets. These costs are offset by fees charged for administering estates and by investment income.

	2005	2004
Department of Justice		
- Salaries and benefits	$ 657,578	$ 734,390
- Other operating costs	51,086	55,409
- Rent	58,910	49,449
	767,574	839,248
Less transfers to Province		
- Fees	614,564	547,675
- Special Reserve Fund income	62,263	66,356
	676,827	614,031
Net cost to the Province	$ 90,747	$ 225,217

PUBLIC TRUSTEE STATISTICS

SCHEDULE "A"

CASES ACTIVE AS OF MARCH 31, 2005

ESTATES AND TRUSTS

Estate of Deceased	Adult's Estate (Living)	Infant's Estate (Living)	Undistributable Estate or Trust	Missing Person's Estate	*Patients' Abandoned Property Act*	Specific Trust	TOTAL
103	182	170	5	9	2	17	488

REPRESENTATIVE LITIGATION

Presumption of Death Act	Missing/ Unascertained Person	*Survival of Actions Act*	Guardian *ad litem* of Incompetent Adult	Guardian *ad litem* of Infant	
6	Nil	37	Nil	2	45

GRAND TOTAL: 533

REQUESTS, COMPLAINTS, INQUIRIES, LITIGATION, REFERRALS

Individual General Inquiries April 1, 2004 - March 31, 2005 — **TOTAL: 270**

PUBLIC TRUSTEE STATISTICS

SCHEDULE "B"

VOLUME AND PROGRESS OF CASELOAD FROM YEAR TO YEAR - ESTATES AND TRUSTS ONLY

FISCAL YEAR	VOLUME AT START	NEW CASES ADDED	CASES CLOSED	VOLUME AT YEAR END
April 1/04 - March 31/05	493	149	154	488
April 1/03 - March 31/04	494	156	157	493
April 1/02 - March 31/03	463	167	136	494
April 1/01 - March 31/02	421	156	114	463
April 1/00 - March 31/01	415	144	138	421

PUBLIC TRUSTEE STATISTICS

SCHEDULE "C"

BREAKDOWN OF CASES CLOSED - ESTATES AND TRUSTS

FISCAL YEAR ENDING:	ESTATE OF DECEASED	ADULT'S ESTATE (LIVING)	INFANT'S ESTATE (LIVING)	UNDISTRIBUTABLE ESTATE OR TRUST	MISSING PERSON'S ESTATE	*PATIENTS' ABANDONED PROPERTY ACT*	SPECIFIC TRUST	TOTAL
March 31/05	52	66	30	1	3	1	1	154
March 31/04	72	47	30	5	Nil	1	2	157
March 31/03	62	39	28	3	2	1	1	136
March 31/02	53	36	21	2	Nil	1	1	114
March 31/01	52	51	22	5	5	1	2	138

PUBLIC TRUSTEE STATISTICS

SCHEDULE "D"

BREAKDOWN OF NEW CASES ADDED - ESTATES AND TRUSTS

FISCAL YEAR ENDING:	ESTATE OF DECEASED	ADULT'S ESTATE (LIVING)	INFANT'S ESTATE (LIVING)	UNDISTRIBUTABLE ESTATE OR TRUST	MISSING PERSON'S ESTATE	*PATIENTS' ABANDONED PROPERTY ACT*	SPECIFIC TRUST	TOTAL
March 31/05	51	66	23	4	1	1	3	149
March 31/04	47	63	31	4	7	1	3	156
March 31/03	63	54	39	4	2	1	4	167
March 31/02	71	44	38	1	Nil	1	1	156
March 31/01	72	29	33	7	1	1	1	144

PUBLIC TRUSTEE STATISTICS

SCHEDULE "E"

FUNDS TRANSFERRED TO DEPARTMENT OF FINANCE

YEAR ENDING	PUBLIC TRUSTEE FEES	SPECIAL RESERVE FUND INVESTMENT INCOME	SECTION 28
	Revenue *1	Revenue	Trust Funds *2
March 31, 2005	$614,564.00	$62,263.00	$650,565.00
March 31, 2004	$547,675.00	$66,356.00	$207,303.00
March 31, 2003	$488,798.00	$59,370.00	$36,094.00
March 31, 2002	$442,321.00	$69,092.00	$50,492.00
March 31, 2001	$462,175.00	$56,571.00	$320,789.00

*1 Fees of counsel and solicitor, proctor's fees, administrator's commission collected from estates.

*2 May be subject of claims, *Public Trustee Act*, s. 35.

PUBLIC TRUSTEE STATISTICS

SCHEDULE "E1"

YEAR ENDING	COMMON FUND INVESTMENT INCOME TRANSFERRED TO SPECIAL RESERVE FUND	SPECIAL RESERVE FUND ACCUMULATED NON-TRANSFERABLE EQUITY
March 31, 2005	$102,941.00	$1,598,730.00
March 31, 2004	$96,079.00	$1,459,316.00
March 31, 2003	$64,228.00	$1,363,236.00
March 31, 2002	$75,837.00	$1,299,008.00
March 31, 2001	$87,129.00	$1,216,949.00

PUBLIC TRUSTEE STATISTICS

SCHEDULE "F"

CONSENT TO MEDICAL/SURGICAL TREATMENT

YEAR ENDING	NUMBER OF CONSENTS
March 31, 2005	28
March 31, 2004	20
March 31, 2003	16
March 31, 2002	16
March 31, 2001	22

SCHEDULE "G"

RENUNCIATIONS

YEAR ENDING	NUMBER OF RENUNCIATIONS
March 31, 2005	46
March 31, 2004	52
March 31, 2003	43
March 31, 2002	20
March 31, 2001	25

PUBLIC TRUSTEE STATISTICS

SCHEDULE "H"

REPRESENTATIVE LITIGATION CASES OPENED

FISCAL YEAR ENDING:	*PRESUMPTION OF DEATH ACT*	MISSING/ UNASCERTAINED PERSON	*SURVIVAL OF ACTIONS ACT*	GUARDIAN *ad litem* OF INCOMPETENT ADULT	GUARDIAN *ad litem* OF INFANT	TOTAL
March 31, 2005	1	Nil	3	Nil	Nil	4
March 31, 2004	3	Nil	4	Nil	Nil	7
March 31, 2003	1	Nil	2	Nil	2	5
March 31, 2002	2	Nil	4	1	1	8
March 31, 2001	Nil	Nil	2	Nil	1	3

PUBLIC TRUSTEE STATISTICS

SCHEDULE "H1"

REPRESENTATIVE LITIGATION CASES CLOSED

FISCAL YEAR ENDING:	*PRESUMPTION OF DEATH ACT*	MISSING/ UNASCERTAINED PERSON	*SURVIVAL OF ACTIONS ACT*	GUARDIAN *ad litem* OF INCOMPETENT ADULT	GUARDIAN *ad litem* OF INFANT	TOTAL
March 31, 2005	Nil	Nil	Nil	1	1	2
March 31, 2004	2	1	1	Nil	1	5
March 31, 2003	Nil	Nil	2	Nil	Nil	2
March 31, 2002	Nil	Nil	Nil	1	1	2
March 31, 2001	2	Nil	11	Nil	3	16